PLANNING AND DEVELOPMENT SECRETARIAT.

Accounting procedure to be followed by the officers connected with the Community Development Programme while releasing funds to the Panchayets, and execution of the schemes through the Panchayets and other Village Institutions.

READ—

1. Government Order No. P & D 456 FND 57-58, dated 21st February 1958, prescribing a uniform and simplified accounting procedure to be followed in the Community Development/National Extension Service Blocks from 1st April 1958.

2. Official Memorandum No. P & D 456 FND 57, dated 2nd September 1958, prescribing the returns to be submitted to the Planning and Development Department.

3. Government Order No. P.& D 479 CDP 57, dated 20th November 1958, delegating powers in respect of Grant-in-aid works and prescribing the procedure to be followed in the matter of payment of Grants, etc.

4. Government Order No. P.& D 138 CCH 58, dated 27th March 1959, entrusting the Panchayets and other village institutions with the responsibility for Planning and Executing the local works portion of the Schematic Budget with the guidance and approval of the Block Development Committee.

ORDER No. P.& D 80 AFN 59, DATED BANGALORE, THE 1ST JULY 1959 (ASHADHA 10, SAKA ERA 1881).

In the Government Order cited fourth above, Government has already laid down the principle that the responsibility for execution of all new works and Schemes under certain heads of the Development Block Budget and incurring of expenditure vests with the Panchayets, wherever they exist, from the date of that order. The order covers the following works :

STAGE I BUDGET.

(i) Non-recurring—		
Drinking water supply	...	Rs. 0·50 lakh
Drainage and sanitation	...	Rs. 0·25 lakh
Education	...	Rs. 0·45 lakh
Social Education	...	Rs. 0·30 lakh
Communications	...	Rs. 0·85 lakh
Total	...	Rs. 2·35 lakh
(ii) Recurring—		
Education and Social Education	...	Rs. 0·55 lakh
Grand Total...		Rs. 2·90 lakh

STAGE II BUDGET.

(i) Non-recurring—		
Health and Rural Sanitation	...	Rs. 0·50 lakh
Education	...	Rs. 0·50 lakh
Social Education	...	Rs. 0·15 lakh
Communications	...	Rs. 0·50 lakh
Total	...	Rs. 1·65 lakh
(ii) Recurring—		
Social Education	...	Rs. 0·35 lakh
Grand Total ...		Rs. 2·00 lakhs

2. An illustrative list of works and schemes is appended to this Order.

3. In order that Panchayets may be enabled to carry out their responsibilities within the framework of Rules, the following procedure is prescribed with regard to the formulation and implementation of the works and schemes under the above categories :

A. *Works.*—(i) The proposals for works will be sent up by the Panchayets along with a brief estimate of the probable cost and plans to the Block Development Officer, who will place it before the Block Development Committee for approval.

(ii) After the approval of the Block Development Committee for the Scheme, the Block Development Officer, will get the necessary detailed estimates and plans through the concerned Extension Officer and will issue formal sanction up to the limit of his delegated powers or will obtain the sanction of the authority empowered and he will entrust the work to the Panchayet for execution. The sanction Order will clearly indicate the Government share and the People's Contribution in terms of labour, cash or material.

(iii) The Block Development Officer will make an advance payment of 50 (fifty) per cent of the Government share on the production of a work commencement certificate from the Gramasevak of the Circle. He will make a second advance payment of 45 (forty-five) per cent of the Government share on the production of a certificate by the Extension Officer for Engineering, that the amount of Government share so far paid, and the People's Contribution has been fully utilised, and the work has progressed and is in keeping with the estimate and plans. The balance of 5 (five) per cent of the Government share will only be paid after a certificate of completion according to plan and of satisfactory work is issued by the Extension Officer for Rural Engineering.

(iv) Before the Government share is paid to the Panchayets, an agreement in the prescribed form has to be entered into between the Chairman, Village Panchayet and the Block Development Officer that—

(*a*) the work would be executed as per approved plans and designs;

(*b*) the amount would be utilised for the purpose for which it is intended;

(*c*) the work would be subjected to the supervision of the technical staff and administrative Officers of the Community Development Programme;

(*d*) the work would be completed within a period of one year from the date of drawal of the first instalment;

(*e*) where the actual expenditure exceeds the estimated cost, then to the extent of Government share payable in respect of the excess expenditure incurred a revised estimate would be prepared if it exceeds 5 (five) per cent over the original estimate and the same put up before the Block Development Committee for consideration;

(*f*) where the excess expenditure incurred is less than 5 (five) per cent, the Panchayet itself should meet the excess expenditure out of its own resources; and

(*g*) where however, the actual expenditure on the work is less than the sanctioned estimate, the Government share shall be proportionately reduced and will be adjusted in the final instalment, and any excess paid shall be refunded to Government.

(v) If the Panchayet becomes a defaulter and fails to execute the work within a period of one year from the date of payment of the first instalment, the entire amount paid by Government shall be due to the Government and shall be liable to be credited back to the Government. The Block Development Committee are however authorised to extend the time for execution for a further period not exceeding 6 months. Further extension should be avoided but in special cases, the Deputy Commissioner is empowered to extend it by a further period of 6 months.

(vi) The works executed by the Panchayets will form the property of the respective Panchayets, the maintenance of which should be carried out by the Panchayets themselves after the works are completed. However, in cases of buildings provided for Governmental Institutions such as schools, medical and veterinary dispensaries, etc., the property shall vest in the Department concerned, who will be responsible for the maintenance. The works should be carried out as per plans and estimates, approved by the Block Development Committee and sanctioned by a competent authority. Type designs should be adopted in respect of works for which type designs have been prescribed. The works executed by the Panchayets by their own staff will be subject to supervision by the technical staff of the Block.

(vii) At present, in respect of works for which Grants-in-aid are sanctioned in accordance with Government Order No. PD 479 CDP 57, dated 20th November 1958 by the competent authority, the Extension Officer for Rural Engineering or other Officers are charged with the responsibility of furnishing a certificate as to the starting of the work, progress of the work, etc. He is required to record the first, intermediate and final measurements of all such works for which Grant-in-aid is given and produce the same for inspection of the Block Development Officer or other higher Officers and also to the Audit. In respect of works entrusted to and executed by the Panchayets also under the provisions of this Government Order, a similar procedure should be followed by the Extension Officer for Rural Engineering or other Officers should be charged with responsibility of furnishing a certificate as to the starting of work, progress and plan of work, etc. Any lapse on the part of these Officers in furnishing certificates after proper scrutiny, regarding the works for which Grants-in-aid have been given or advance payments to Panchayets towards Government share of expenditure are made under 3A (iii) above, will entail personal responsibility for the excess payments made being fixed against such Officers.

B. *Schemes other than works.*—In regard to the Schemes other than works, the proposals will first be sent by the Panchayets to the Block Development Officer, who will place it before the Block Development Committee for approval. After the approval of the Block Development Committee is obtained necessary sanction will be issued by the Block Development Officer or other competent authority. Thereafter, the following procedure will be followed :—

(i) *Equipment.*—The Block Development Officer may advance to the Panchayet the full cost of the equipment, if the expenditure to be incurred is within his powers of sanction or if the expenditure to be incurred is beyond his powers of sanction, the Block Development Officer will arrange to have the sanction obtained from the authority competent to accord sanction and shall require the Panchayet to produce a certificate from the Chairman of the Panchayet duly countersigned by the Gramasevak of the Circle with a certificate of verification that the equipment sanctioned has been purchased and taken to stock and is being properly utilised.

(ii) In regard to recurring expenditure of the Schemes, the Block Development Officer may advance to the Panchayet an amount not exceeding 6 months' recurring expenditure on the Scheme. The subsequent advances will be paid only on production of a certificate of expenditure indicating the details of actual expenditure incurred. The concerned Extension Officers and the Gramasevaks shall inspect the equipment and the Schemes and works periodically and shall send in reports as to the proper utilisation or otherwise and these reports will be placed before the Block Development Committee.

(iii) The Panchayets will furnish a list of equipment purchased for the various Schemes for record and verification at the Block Development Office.

(iv) The Block Development Officer will forward to the Gramasevak a copy of all sanctions relating to his area for information and shall require the Gramasevak to maintain a register of such sanctions, wherein the poriodical inspection and progress will be indicated.

(v) The certificates as to the inspection and verification of equipment purchased by the Village Panchayets under the provisions of this Government Order shall be furnished by the following :—

Gramasevaks ...	Up to value of Rs. 250.
Extension Officers ...	Equipment of value exceeding Rs. 250 up to Rs. 1,000.
Block Development Officers ...	Equipment of value exceeding Rs. 1,000.

In case of equipment supplied to Government institutions, such as medical dispensaries, veterinary dispensaries, schools, etc., the concerned local Departmental Officer may furnish the report.

4. *Crediting of People's Contribution, etc.*—In the case of works for which Grants-in-aid are sanctioned as per Government Order No. P & D 479 CDP 57, dated 20th November 1958, the Contributions in cash should not be received and credited as Revenue or Deposits by the Block Development Officers, as it would be the responsibility for the grantee to collect and spend the Contribution. The transactions relating to Cash contributions from the people should not also enter the

accounts of the Block. The grantees should be allowed to credit the Cash Contributions to their own accounts at a Post Office Savings Bank Account or in a Co-operative institution or Savings Bank Account in a Treasury. On the same analogy, the Panchayets shall be required to deposit their money including the Local Cash Contributions in a Savings Bank Account at the Treasury or in a Co-operative institution, approved by the Block Development Officer and shall draw the amounts as and when necessary.

5. The Block Development Officers will plan their Programme for these works for the entire period of the Block well in advance and will obtain the approval of the Block Development Committees. Any variations from the original Programme will be made only with the approval of the Block Development Committee.

6. All payments for the works and Schemes indicated in this Order will be on a Payee's Receipt countersigned by the Block Development Officer or Project Executive Officer or Deputy Development Commissioner, as the case may be and shall be payable at the Taluk Treasury.

7. *Sanctions*:—The Officers competent to accord sanction to the payment of Government share of expenditure on works executed by the Panchayets under the provisions of this Government Order are listed below and the powers up to which they can accord sanction to the payment of Government share of expenditure on works are indicated against each of them:—

	Rs.
Divisional Commissioner and Joint Development Commissioners ...	20,000
Deputy Commissioners and Deputy Development Commissioners ...	15,000
Assistant Commissioners and *Ex-officio* Project Executive Officers ...	7,500
Block Development Officers ...	3,000

8. Difficulties if any in the implementation of this Order may promptly be brought to the notice of Government by the Divisional Commissioners/Deputy Commissioners.

By Order and in the name of the Governor of Mysore,

G. V. K. RAO,
Secretary to Government,
Planning and Development Department.

APPENDIX I

Illustrative list of works under the category of local works indicated in para 2 of Government Order No. P & D 80 AFN 59, dated 1st July 1959.

Health and Rural ...	(i) Drinking water supply, (ii) construction of new wells, (iii) repairs of existing wells, (iv) tube wells of streams, (v) tank drainages, (vi) buildings for dispensaries, Maternity and Child Welfare Centres, Primary Health Centres, Secondary Health Centres, etc., (vii) improvement of existing dispensaries into Secondary Health Centres, (vii) supply of equipment to existing dispensaries and hospitals, Leprosy Clinic, Filiriasis Clinic, T. B. Clinic, etc., (viii) paving of roads, (ix) introduction of sanitary latrines, etc.
Education ...	(i) School buildings, (ii) aid to Schools for equipment, etc., (iii) midday meals and supply of milk to poor School Children, (iv) aid for supply of books, etc., to School Children, etc.
Social Education ...	(i) Community Centre Buildings, (ii) Adult Literacy Classes, (iii) aid to Farmers' Clubs and Young Farmers' Clubs, (iv) Kisan Melas, (v) conducted tours of the Farmers to other areas, (vi) dissemination of information through posters, slides, lectures, etc., (vii) aid to Women's Welfare Organisations and Children's Organisation, (viii) supply of Community Radio sets, etc.
Communications ...	(i) Culverts, (ii) metalling of roads, (iii) Bus passenger shelters in rural areas, etc.

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APPENDIX II.

Commencement certificate by the Gramasevak.

Name of the village :
Circle :
Block :
Name of work :
Sanction No. and date :
Total estimated cost (sanctioned) :
People's share :
Government's share :

Certified that the above name work was started on Forenoon/Afternoon of.....and that sufficient and adequate arrangements have been made to progress and complete the work expeditiously.

Chairman,
Village Panchayet,

Gramasevak. .....

COMMERCE AND INDUSTRIES SECRETARIAT

GOVERNMENT OF MYSORE.

No. CI 161 HDS 58(2).

MYSORE GOVERNMENT SECRETARIAT,
VIDHANA SOUDHA,
Bangalore dated, the 4th July 1959
(*Ashadha* 13, *Saka Era* 1881).

FROM

The Secretary to the Government of Mysore,
Commerce and Industries Department.

To

The Chairman, Mysore State Handloom Advisory Board, Bangalore.
The Non-official Members of the Board.
The Assistant Director, All India Handloom Board, Sub-Regional Office of the Textile Commissioner, 98, Mowbray's Road, Madras-18.

SIRS,

Subject.—**Functions and duties of Mysore State Handloom Advisory Board.**

I am directed to enclose, for your information, a copy of Government Order No. CI 161 HDS 58(1), of even date, on the above subject.

Yours faithfully,
S. N. KALABHAIRAVAN,
Under Secretary to Government,
Commerce and Industries Department.